

**BOARD OF DIRECTORS**  
**POLK COUNTY EXTENSION SERVICE DISTRICT**

**DATE:** June 25, 2025  
**TIME:** 10:00 a.m.  
**PLACE:** Polk County Courthouse Conference Room

**THE LOCATION OF THIS MEETING IS ADA ACCESSIBLE. PLEASE ADVISE THE BOARD OF COMMISSIONERS (503-623-8173), AT LEAST 24 HOURS IN ADVANCE, OF ANY SPECIAL ACCOMMODATIONS NEEDED TO ATTEND OR PARTICIPATE IN THE MEETING.**

- 1. CALL TO ORDER AND NOTE OF ATTENDANCE**
- 2. ANNOUNCEMENTS**
- 3. COMMENTS (for items not on this agenda)**
- 4. APPROVAL OF AGENDA**
- 5. APPROVAL OF MINUTES OF JUNE 26, 2024**
- 6. GENERAL LIABILITY INSURANCE – FISCAL YEAR 2025-2026** Consider purchasing liability and property insurance policies for fiscal year 2025-2026
- 7. PUBLIC MEETING – ADOPTION OF THE 2025-2026 BUDGET – RESOLUTION NO. 25-01**  
Consider adoption of Resolution No. 25-01 in the matter of approving the recommended budget and the levying of taxes for the fiscal year 2025-2026.
- 8. ADJOURNMENT**

**BOARD MEETING**  
**POLK COUNTY EXTENSION SERVICE DISTRICT**  
**MINUTES June 26, 2024**

**1. CALL TO ORDER AND NOTE OF ATTENDANCE**

At 10:00 a.m., Director Pope declared the meeting of the Polk County Extension Service District Board of Directors to be in session. Director Mordhorst was present and Director Gordon was absent. A recording of the audio file of the proceedings is on file in the Board of Commissioners' Office.

Staff present: Greg Hansen, Administrative Officer

**2. ANNOUNCEMENTS**

None.

**3. COMMENTS**

None.

**4. APPROVAL OF AGENDA**

**MOTION: DIRECTOR MORHORST MOVED, DIRECTOR GORDON SECONDED TO APPROVE THE AGENDA.**

**MOTION PASSED UNANIMOUSLY BY THE BOARD.**

**5. APPROVAL OF MINUTES OF MAY 8, 2024**

**MOTION: DIRECTOR GORDON MOVED, DIRECTOR MORDHORST SECONDED TO APPROVE THE MINUTES FROM MAY 8, 2024.**

**MOTION PASSED UNANIMOUSLY BY THE BOARD.**

**6. GENERAL LIABILITY INSURANCE - FISCAL YEAR 2024-2025**

Greg Hansen presented the General Liability insurance proposal for fiscal year 2024-2025. The district does not own any vehicles, but purchases an auto liability "non-owner" endorsement for coverage of employees who use their own vehicle on the clock. The cost for the proposed General Liability policy is \$1,498.14. This amount is within the budgeted amount.

**MOTION: DIRECTOR MORDHORST MOVED, DIRECTOR GORDON SECONDED TO APPROVE THE STAFF RECOMMENDATIONS FOR THE PURCHASE OF GENERAL LIABILITY INSURANCE AS PRESENTED.**

**MOTION PASSED UNANIMOUSLY BY THE BOARD.**

**7. PUBLIC HEARING REGARDING THE ADOPTION OF THE FISCAL YEAR 2024-2025 BUDGET**

Chairman Pope opened the Public Hearing.

Greg Hansen presented the proposed budget to the Board of Directors. The proposed budget totaling \$615,000, with the permanent property tax rate of \$0.075/\$1,000, was approved by the Budget Committee at the May 8, 2024. There are no proposed changes to the approved budget. Mr. Hansen recommended the Board adopt Resolution 24-01.

Chairman Pope closed the Public Hearing.

**MOTION: DIRECTOR GORDON MOVED, DIRECTOR MORDHORST SECONDED, TO APPROVE RESOLUTION 24-01, ADOPTING THE 2024-2025 BUDGET FOR THE POLK EXTENSION SERVICE DISTRICT.**

**MOTION PASSED UNANIMOUSLY BY THE BOARD.**

**8. ADJOURNMENT**

Hearing no further business, Chairman Pope adjourned the meeting.

Minutes: Nicole Pineda

Approved:

## **Polk Extension Service District**

289 E Ellendale Ave., Suite 301, Dallas, Oregon 503-623-8395

**BOARD OF DIRECTORS:** Craig Pope \* Jeremy Gordon \* Lyle Mordhorst

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**TO: BOARD OF DIRECTORS**

**FROM: GREG HANSEN, ADMIN. OFFICER**

**DATE: JUNE 20, 2025**

**SUBJECT: INSURANCE FOR FISCAL YEAR 25-26**

### **RECOMMENDED:**

The Board of Directors approve the purchase of insurance (liability, car and contents only) from CIS in the amount of \$1,488.14.

### **ISSUE:**

Should the District purchase insurance for fiscal year 2025-26?

### **BACKGROUND:**

The District began purchasing insurance for general liability coverage, auto coverage and contents only coverage on their rental space after the District was formed.

The coverage includes a \$5 million limit on general liability and auto coverage. The contents only coverage includes \$100,000 (increased from \$75,000).

### **FISCAL IMPACT:**

The cost associated with the insurance is \$1,488.14 (\$10 less than last year). This amount was within the budget that will be adopted.

## Property and/or Liability Proposal Summary



citycounty insurance services  
cisoregon.org

**Named Member**  
Polk County Extension District  
850 Main St  
Dallas, OR 97338

**Agent of Record**  
Craven-Woods Insurance  
398 E Ellendale Ave  
Dallas, OR 97338

**Proposal Date:** 5/6/2025  
**Member Number:** 50033  
**Effective Date:** 7/1/2025  
**Termination Date:** 7/1/2026

***This is not an invoice. Information Only.***

Coverage	Description	Amount	Total
General Liability - Standard Plan	Contribution Limit: \$5,000,000	\$1,000.00	
	Multi-Line Credit	(\$30.00)	\$970.00
Auto Liability - Standard Plan	Contribution	\$250.65	
	Multi-Line Credit	(\$7.52)	\$243.13
Auto Physical Damage	Not Purchased		\$0.00
Property	Contribution	\$283.51	
	Multi-Line Credit	(\$8.51)	\$275.01
Optional Excess Liability	Not Purchased		\$0.00
Optional Excess Quake	Not Purchased		\$0.00
Optional Excess Flood	Not Purchased		\$0.00
Optional Excess Crime	Not Purchased		\$0.00
Optional Cyber Security	Not Purchased		\$0.00
Optional Excess Cyber Security	Not Purchased		\$0.00
Difference in Conditions	Not Purchased		\$0.00
Summary			
	Contribution	\$1,534.16	
	Multi-Line Credit	(\$46.03)	

***This is not an invoice. Information Only.***

**\$1,488.14**

# CIS Public Entity Liability Coverage Proposal



citycounty insurance services  
cisoregon.org

Proposal Date: 5/6/2025

Coverage Period: 7/1/2025 to 7/1/2026

**Named Member**  
Polk County Extension District  
850 Main St  
Dallas, OR 97338

**Agent of Record**  
Craven-Woods Insurance  
398 E Ellendale Ave  
Dallas, OR 97338

## This Proposal Does Not Bind Coverage

Refer to Coverage Forms for terms, conditions, and limitations of coverage

Coverage*	Per Occurrence	Annual Aggregate	Per Occurrence Deductible / SIR*	Agg/Retro Deductible
Public Entity Liability Coverage (Including Auto Liability) as described in CIS General & Auto Liability Coverage Agreement	\$200,000	\$600,000	NONE	None

Forms Applicable: CIS General & Auto Liability Coverage Agreement - CIS GL/AL (7/1/2025)

Coverage*	Per Occurrence	Annual Aggregate		
Excess Public Entity Liability Coverage as described in the CIS Excess Liability Coverage Agreement (limits shown are excess of primary coverage limits)	\$4,800,000	\$14,400,000		

Forms Applicable: CIS Excess Liability Coverage Agreement - CIS XS/GL (7/1/2025)

Coverage*	Per Occurrence	Annual Aggregate		
Additional layer of Excess Liability (General and Auto Liability)	Not Purchased	Not Purchased		

\*Refer to the CIS General & Auto Liability Coverage Agreement and CIS Excess Liability Coverage Agreement and endorsements (if any) for detailed coverages, special deductibles, limits, sublimits, exclusions, and conditions that may apply.

Excess Liability Coverage does not provide Uninsured Motorist coverage.

Coverage	Contribution
General Liability	\$1,000.00
Auto Liability	\$250.65
Excess Liability	\$0.00
<b>Liability Total</b>	<b>\$1,250.65</b>

To effect coverage, please sign, date and return this form before requested effective date. Fax or email is acceptable

Accepted by: \_\_\_\_\_  
Authorized Representative / Agent

Date: \_\_\_\_\_

# Property Coverage Proposal



citycounty insurance services  
cisoregon.org

Proposal Date: 5/6/2025

Coverage Period: 7/1/2025 to 7/1/2026

**Named Member**

Polk County Extension District  
850 Main St  
Dallas, OR 97338

**Agent of Record**

Craven-Woods Insurance  
398 E Ellendale Ave  
Dallas, OR 97338

**This Proposal Does Not Bind Coverage**

Refer to Coverage Forms for terms, conditions, and limitations of coverage

**Coverage Limits (Per Occurrence): \***

Building and Contents and PIO	Per current CIS Property Schedule
Mobile Equipment	Per current CIS Mobile Equipment Schedule
Earthquake	\$5,000,000
Excess Earthquake - Coverage applies only if coverage limit is shown.	None
Flood	\$5,000,000
Excess Flood - Coverage applies only if coverage limit is shown.	None
Combined Loss of Revenue and Rental Value	\$1,000,000
Combined Extra Expense and Rental Expense	\$1,000,000
Property in Transit	\$1,000,000
Hired, Rented or Borrowed Equipment	\$150,000
Restoration/Reproduction of Books, Records, etc.	\$100,000
Electronic Data Restoration/Reproduction	\$250,000
Pollution Cleanup	\$25,000
Crime Coverage	\$50,000
Police Dogs (if scheduled)	\$15,000
Off Premises Service Interruption	\$100,000
Miscellaneous Coverage	\$50,000
Personal Property at Unscheduled Locations	\$15,000
Personal Property of Employees or Volunteers	\$15,000
Unscheduled Fine Arts	\$100,000
Temporary Emergency Shelter Restoration	\$50,000
<b>Difference In Conditions - Earthquake &amp; Flood (if any):</b>	\$0
<b>Extra Items (if any):</b>	

**\*This represents only a summary of coverages. Please refer to CIS Property Coverage Agreement for detailed coverages, exclusions, and conditions that may apply.**

<b>Locations Covered:</b>	Per current CIS Property Schedule.
<b>Perils Covered:</b>	Risks of Direct Physical Loss subject to the terms, conditions and exclusions contained in the coverage forms listed below under Forms Applicable.
<b>Deductibles:</b>	\$2,500 Per occurrence except as noted and as follows (if any). Per occurrence on scheduled mobile equipment items. Earthquake and Flood: Special deductibles and restrictions per Section 2 of the CIS Property Coverage Agreement.
<b>Total Contribution:</b>	\$283.51 (Property)      \$0.00 (Excess Earthquake) \$0.00 (Excess Flood)      \$0.00 (Difference In Conditions)
<b>Forms Applicable:</b>	CIS Property Coverage Agreement - CIS PR (7/1/2025)

To effect coverage, please sign, date and return this form before requested effective date. Fax or email is acceptable

Accepted by: \_\_\_\_\_  
Authorized Representative / Agent

Date: \_\_\_\_\_

# Equipment Breakdown Coverage Proposal



citycounty insurance services  
cisoregon.org

Proposal Date: 5/6/2025 Coverage Period: 7/1/2025 to 7/1/2026

**Named Member**  
Polk County Extension District  
850 Main St  
Dallas, OR 97338

**Agent of Record**  
Craven-Woods Insurance  
398 E Ellendale Ave  
Dallas, OR 97338

**This Proposal Does Not Bind Coverage**  
Refer to Coverage Forms for terms, conditions, and limitations of coverage

<b>Coverage Limits: *</b>		
Property Damage	Per current CIS Property Schedule or \$100,000,000, whichever is less.	
Rental Value/Rental Expense	Included in Property Damage	
Extra Expense	Included in Property Damage	
Service Interruption	Included in Property Damage	
Drying out following a flood	Included in Property Damage	
Course of Construction	Included in Property Damage	
Computer Equipment	Included in Property Damage	
Portable Equipment	Included in Property Damage	
CFC Refrigerants	Included in Property Damage	
Hazardous Substance	\$2,000,000	
Data Restoration	\$250,000	
Perishable Goods	\$2,000,000	
Expediting Expense	\$2,000,000	
Demolition	\$2,000,000	
Ordinance or Law	\$2,000,000	
Off Premises Property Damage	\$250,000	
Contingent Rental Value/Rental Expense	\$250,000	
Newly Acquired Locations	\$1,000,000 / 365 Days Max	
Extended Period of Restoration	30 Days	

**\*This represents only a summary of coverages. Please refer to CIS Equipment Breakdown Coverage Agreement for detailed coverages, exclusions, and conditions that may apply.**

**Locations Covered:** Per current CIS Property Schedule.  
**Deductible:** \$2,500 All Coverages: 24-hour waiting period applies for service interruption.  
**Contribution:** Included  
**Forms Applicable:** CIS Equipment Breakdown Coverage Agreement - CIS BM (7/1/2025)

To effect coverage, please sign, date and return this form before requested effective date. Fax or email is acceptable

Accepted by: \_\_\_\_\_  
Authorized Representative / Agent

Date: \_\_\_\_\_



## **Polk Extension Service District**

289 E Ellendale Ave., Suite 301, Dallas, Oregon 503-623-8395

**BOARD OF DIRECTORS:** Craig Pope \* Jeremy Gordon \* Lyle Mordhorst

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**TO: BOARD OF DIRECTORS**

**FROM: GREG HANSEN, ADMIN. OFFICER**

**DATE: JUNE 18, 2025**

**SUBJECT: ADOPTION OF THE 2025-2026 BUDGET**

### **RECOMMENDATION:**

The Board adopt Resolution 25-01 in the matter of the 4-H, Master Gardener, Agriculture, Forestry, Extension District Budget, Appropriation of Funds and Imposing of Taxes for fiscal year beginning July 1, 2025.

### **ISSUE:**

Should the Board of Directors adopt the recommended budget and the levying of taxes for fiscal year 2025-2026?

### **BACKGROUND:**

The Budget Committee met May 14, 2025 and approved the proposed budget for the 2025-2026 fiscal year budget. During those deliberations the Budget Committee reviewed and discussed the budget for upcoming year and set a property tax rate to levy.

Attachment 1 is budget resolution 25-01. The Resolution for your consideration has total appropriations in the amount of \$625,250. The permanent property tax rate being considered in the Resolution is \$0.075/\$1,000 which is the permanent rate established by the Department of Revenue for the District.

### **DISCUSSIONS:**

There was no change in the budget for adoption than what was approved at the May budget hearings.

### **ALTERNATIVES:**

The following are alternatives before the Board:

1. Adopt the recommended Budget as presented.
2. Modify the recommended budget with additions/deletions to the Budget.  
Your limits on additions to the Budget can not exceed 10% for any given fund.

**FISCAL IMPACT:**

Total budget for the District is \$625,250 which includes a \$20,000 contingency.

1  
2  
3  
4  
5  
6 **BEFORE THE BOARD OF DIRECTORS**  
7 **FOR THE 4-H, MASTER GARDENER,**  
8 **AGRICULTURE, FORESTRY, EXTENSION**  
9 **DISTRICT**

10  
11 In the Matter of the Adoption )  
12 of the Polk County 4-H, Master )  
13 Gardener, Agriculture, )  
14 Forestry, Extension District )  
15 Budget, Appropriation of )  
16 Funds, and the Levying of )  
17 Taxes for Fiscal Year )  
18 2025-2026. )  
19  
20

21 **RESOLUTION NO. 25-01**

22  
23 **SECTION I.**

24  
25 **ADOPTION OF BUDGET**

26  
27 **BE IT RESOLVED** that the Board of Directors for the 4-H,  
28 Master Gardener, Agriculture, Forestry, Extension District hereby  
29 adopts the Budget for 2025-2026 in the sum of \$625,250 now on file  
30 at the County Courthouse.  
31

32 **SECTION II.**

33  
34 **ADOPTION OF APPROPRIATIONS**

35  
36 **BE IT FURTHER RESOLVED** that the amounts for the fiscal year  
37 beginning July 1, 2025, and for the purposes shown below, are  
38 hereby appropriated as follows:  
39

40 **GENERAL FUND (100)**  
41  
42 EXTENSION SERVICES \$ 605,250  
43  
44 CONTINGENCY  
45 Fund Operating Contingency 20,000  
46  
47 **TOTAL GENERAL FUND \$ 625,250**  
48  
49

**Total of All Fund Appropriations** **\$ 625,250**

**SECTION III.**

**ADOPTION OF TAX LEVY**

**BE IT FURTHER RESOLVED** that the Board of Directors for 4-H, Master Gardener, Agriculture, Forestry, Extension District hereby imposes the taxes provided for in the adopted budget at the rate of \$0.075 per \$1,000 of assessed value for permanent rate tax; and that these taxes are hereby imposed and categorized for tax year 2025-2026 upon the assessed value of all taxable property within Polk County.

Subject to the  
General Government  
Limitation

Permanent Rate	\$	0.075/\$1,000
Serial Levy Fund		0
Bonded Debt Fund		0
		<hr/>
<b>Total Levy</b>	<b>\$</b>	<b>0.075/\$1,000</b>

DATED this 25th day of June 2025, at Dallas, Oregon.

BOARD OF DIRECTORS

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Craig Pope, Chair

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Jeremy Gordon, Director

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Lyle Mordhorst, Director

Approved as to Form:

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Morgan Smith  
Legal Counsel

**Polk County 4-H, Master Gardener,  
Agriculture, Forestry, Extension District**

Fiscal Year 2025-26

Beginning July 1, 2025

**Expenditures**

100 General Fund	(Fund)
100 Extension Services	(Divn)
100 Extension Services	(Dept)

FY 22-23	FY 23-24	FY 24-25	Acct.		FY 25-26	FY 25-26	FY 25-26		
Actual	Actual	Adopted	FTE	Num.	Description	Proposed	FTE	Approved	FTE
					<b>Expenditures</b>				
0	0	0	0.00	8010	Clerical/ Admin. Specialist	0	0.00	0	0.00
0	0	0	0.00	8030	Professional/Technical	0	0.00	0	0.00
0	0	0	0.00	8040	Management/Supervisory	0	0.00	0	0.00
0	0	0		8080	Temporary/Part-time	0		0	
0	0	0		8090	Overtime	0		0	
<b>0</b>	<b>0</b>	<b>0</b>	0.00		<b>Total Salaries</b>	<b>0</b>	0.00	<b>0</b>	0.00
0	0	0		8110	PERS-Retirement	0		0	
0	0	0		8120	Social Security/Medicare	0		0	
0	0	0		8140	Insurance	0		0	
0	0	0		8150	Unemployment	0		0	
0	0	0		8160	Workers Comp. Insurance	0		0	
<b>0</b>	<b>0</b>	<b>0</b>	0.00		<b>Total Personal Services</b>	<b>0</b>	0.00	<b>0</b>	0.00
0	0	0		8220	Operating Supplies	0		0	
0	0	0		8240	Software & Maintenance	0		0	
0	0	0		8250	Small Tools & Minor Equipment	0		0	
0	210	50		8310	Advertising & Printing	250		250	
2,094	3,322	2,250		8320	Photocopying	4,000		4,000	
440	645	500		8330	Postage	750		750	
461	553	500		8340	Telephone	500		500	
5,191	5,609	7,000		8350	Utilities	7,000		7,000	
0	0	200		8410	Dues, Memberships & Publications	500		500	
0	0	0		8420	Workshops and Conferences	0		0	
0	14	0		8510	Professional Services	0		0	
3,680	3,970	4,500		8540	Contract Services-Audit	5,000		5,000	
355,673	435,150	460,000		8550	Contracts-Other Public Agencies (OSU)	470,000		470,000	
0	24,192	0		8580	Special Projects	0		0	
0	0	1,000		8610	Repairs and Maintenance	250		250	
35,039	35,707	40,000		8660	Rentals	38,000		38,000	
65,000	70,000	70,000		8660	Rentals - Fair/Fairgrounds Facilities	70,000		70,000	
0	0	0		8790	Misc. Departmental Expenses	0		0	
1,450	1,471	1,500		8360	Insurance	1,500		1,500	
6,000	7,500	7,500		8830	Overhead	7,500		7,500	
0	0	0		8840	Information Services Interdept.	0		0	
<b>475,028</b>	<b>588,343</b>	<b>595,000</b>			<b>Total Materials and Services</b>	<b>605,250</b>		<b>605,250</b>	
0	0	0		8920	Buildings	0		0	
<b>0</b>	<b>0</b>	<b>0</b>			<b>Total Capital Outlay</b>	<b>0</b>		<b>0</b>	
0	0	20,000		9990	Contingency	20,000		20,000	
<b>0</b>	<b>0</b>	<b>20,000</b>			<b>Total Contingency</b>	<b>20,000</b>		<b>20,000</b>	
<b>475,028</b>	<b>588,343</b>	<b>615,000</b>	0.00		<b>Total Department Expenses</b>	<b>625,250</b>	0.00	<b>625,250</b>	0.00
					<b>Revenues</b>				
19,230	71,061	40,000		6000	Beginning Fund Balance	30,000		30,000	
515,750	532,748	560,000		6010	Property Taxes	578,000		578,000	
5,895	9,245	7,000		6020	Property Taxes Previous Years	9,250		9,250	
0	0	0		6170	Intergovernmental Local	0		0	
5,214	9,673	8,000		6800	Interest Income	8,000		8,000	
0	0	0		6980	Donations	0		0	
0	0	0		6990	Miscellaneous	0		0	
<b>546,089</b>	<b>622,727</b>	<b>615,000</b>			<b>Total Revenues</b>	<b>625,250</b>		<b>625,250</b>	
					<b>Net Cost of Program</b>				
(71,061)	(34,384)	0			Expenditures less Revenue	0		0	